

THE FLORIDA SENATE
2014 SUMMARY OF LEGISLATION PASSED
Committee on Appropriations

SB 1676 — Internal Revenue Code

by Appropriations Committee

The bill adopts the 2014 version of the United States Internal Revenue Code for purposes of the Florida corporate income tax.

If approved by the Governor, these provisions take effect upon becoming law and operate retroactively to January 1, 2014.

Vote: Senate 39-0; House 118-0